

EXHIBIT C

Business Certificate for Partners

The undersigned do hereby certify that they are conducting or transacting business as members of a partnership under the name or designation of The Martin J. Joel Partnership

at 21 Cayuga Road, Scarsdale,
in the County of Westchester

, State of New York, and do further certify that the full

names of all the persons conducting or transacting such partnership including the full names of all the partners with the residence address of each such person, and the age of any who may be infants, are as follows:

NAME Specify which are infants and state ages.

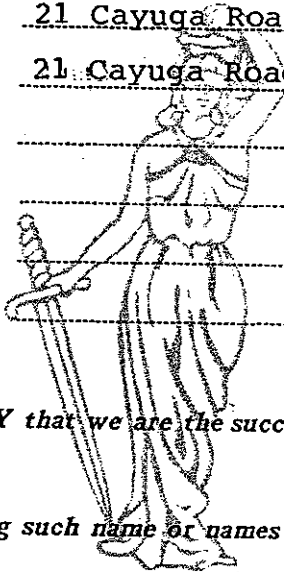
RESIDENCE

Martin J. Joel

21 Cayuga Road, Scarsdale, NY 10583

Sylvia Ann Joel

21 Cayuga Road, Scarsdale, NY 10583



WE DO FURTHER CERTIFY that we are the successors in interest to

the person or persons heretofore using such name or names to carry on or conduct or transact business.

In Witness Whereof, We have this 20th day of MAY 1996 made and signed this certificate.

~~Martin J. Joel~~

Sylvia Ann Joel

State of New York, County of Westchester

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INDIVIDUAL ACKNOWLEDGMENT

On this 20th day of May

19 96, before me personally appeared

Martin J. Joel and Sylvia Ann Joel,

to me known and known to me to be the individuals described in, and who executed the foregoing certificate, and they thereupon duly acknowledged to me that they executed the same.

duly acknowledged to me that they executed the same.

MARGARET W. GAVLIK

Notary Public, State of New York

No. 60-4991511

Qualified in Westchester County

Commission Expires February 3, 1977